

ADJUSTMENTS TO PROGRAM INCOME

This exhibit is a guidance document to help the Service and State fish and wildlife agency staff identify costs associated with generating program income that may be deducted from gross income when calculating program income. This is a dynamic list.

1. Examples of costs that may be deducted from gross income when calculating program income include:

- a. Costs not included as part of a grant that are used to maintain or otherwise support facilities that generate program income (e.g., building maintenance on a concessionaire operated boat dock).
- b. Costs not included as part of a grant that are used for the purchase of goods or services used to generate program income (e.g., cost of producing pamphlets).
- c. Costs not included as part of a grant that are used to facilitate timber harvest (e.g., cost of timber cruising and marking for sale) or administer agricultural, grazing, or hay leases and/or contracts.

2. Examples of costs that may not be deducted from gross income when calculating program income include:

- a. Volunteer services or donations of any of the deductions identified above.
- b. Costs charged to any Federal Assistance grant as an eligible activity.